



STATE BOARD OF EQUALIZATION STAFF LEGISLATIVE BILL ANALYSIS

Date Introduced:	02/20/04	Bill No:	SB 1748
Tax:	Property	Author:	Ducheny
Board Position:	Support, Board Sponsored	Related Bills:	

BILL SUMMARY

This Board-sponsored bill would clarify the commencement of the 30-day period in which a person elected or appointed to the office of assessor must obtain a temporary appraiser's certificate from the Board of Equalization.

ANALYSIS

Current Law

Section 670 of the Revenue and Taxation Code provides that any person performing the duties of an appraiser for property tax purposes as an employee of either the state or any city, county, or city and county, must hold a valid appraiser's or advanced appraiser's certificate issued by the State Board of Equalization (Board). The section provides generally that certificates may be issued only to applicants who have (1) passed an examination provided by the Board and (2) demonstrated competence to perform the work of an appraiser. These provisions became applicable to elected or appointed county assessors first assuming office on or after January 1, 1997.

Section 673 of the Revenue and Taxation Code provides that new employees and newly elected or appointed assessors may obtain a *temporary* appraiser's certificate for a period of up to one year before obtaining their permanent appraiser's certificate.

Section 24002.5 of the Government Code also requires that county assessors elected or appointed after January 1, 1997 hold a valid appraiser's certificate issued by the Board and similarly allows an assessor who is newly elected or appointed to exercise the powers and duties of the office if he or she acquires a temporary appraiser's certificate "within 30 days of election or appointment."

Proposed Law

This bill would amend Section 24002.5 of the Government Code to clarify when the 30-day period begins in which a person elected or appointed to the office of assessor must obtain a temporary appraiser's certificate from the Board. This bill would specify that the time period to acquire the appraiser's certificate begins "no later than 30 days after taking office" rather than "within 30 days of election or appointment."

COMMENTS

1. **Purpose.** This provision is intended to more precisely reference the 30 day time period in which a newly elected or appointed assessor must obtain a temporary appraiser's certificate from the Board.

2. **The time period referenced in statute is not technically workable.** For instance, under the existing statute, for a person who is elected at either the June or November election, the 30-day period will have passed before that person officially takes office in January.
3. **Related Regulation has been updated.** The Board recently updated Property Tax Rule 282 to clarify that the 30-day period begins once the person is officially in office. This bill would update the statute.

COST ESTIMATE

This bill has no cost impact.

REVENUE ESTIMATE

This bill has no revenue impact.

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This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.